IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :12598 of 2006

Dated: 4th July 2006.

Between:

M/s Krishna Constructions

..... PETITIONER

AND

Commercial Tax Officer, Malkajigiri Circle, Hyderabad
and others

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO :12598 of 2006

ORAL ORDER:

(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a dealer registered under the A.P.G.S.T.Act., carrying on business of works contracts. For the assessment year 2003-04, the petitioner was assessed for tax by the 1st respondent herein and on such assessment, found due to pay Rs. 5,46,584/-. The 2nd respondent took up the matter *sue muto* and came to the conclusion that the petitioner's liability is Rs. 7,65,280/-. Aggrieved by the same, the petitioner carried the matter in appeal to the Sales Tax Appellate Tribunal and pending such an appeal, the petitioner sought stay of recovery of the tax determined by the 2nd respondent in the revisionary order.

It is submitted by the learned counsel for the petitioner that the petitioner has already paid the amount of tax due as determined by the 1st respondent and the present due is only with regard to the enhanced tax as determined by the 2nd respondent herein. He places before us a proceeding dated 22-05-2006 of the Deputy Commercial Tax Officer, Malkajigiri Circle, determining payment of Rs.2,18,634/-, from the petitioner towards arrears of tax for the assessment year 2003-04.

Heard the learned Government Pleader for

Commercial Tax.

In the circumstances, we are of the opinion that the writ petition can be disposed of by directing the respondents not to recover tax, pursuant to the determination made by the 2nd respondent, with reference to assessment year 2003-04, pending final decision by the Tribunal in the appeal preferred before it, on condition of the petitioner deposits Rs.1:00 lakh, within a period of four weeks from today.

With the above direction, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

4th July 2006
mrk